

**CHAPTER 18. AGENCY REPORT ON FUND STATUS AND
CERTIFICATION OF PROPER OBLIGATIONS AND EXPENDITURES**

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CHAPTER 18. AGENCY REPORT ON FUND STATUS AND CERTIFICATION OF PROPER OBLIGATIONS AND EXPENDITURES, SCHEDULE P

18.1 PURPOSE.

- 18.1.1 This report and certification are designed to provide to the President, the Secretary of the Treasury, and other addressees the status of NASA funds and reasonable assurance that those funds were properly used as part of the Government's audit, control, and reporting requirements.

18.2 AUTHORITIES AND REFERENCES.

- 18.2.1 31 U.S.C. § 1554. This section requires all Federal agencies to report on the year-end fund status and to certify that obligated balances in each appropriation account reflect proper, existing obligations and expenditures were proper and were supported by the certified obligations.
- 18.2.2 NASA Policy Document (NPD) 9310.1, "The Agency Report on Fund Status and the Agency Certification of Obligations and Expenditures." In this NPD, the NASA Administrator delegated the responsibility for complying with this reporting requirement to the Agency Chief Financial Officer (CFO).

18.3 ROLES AND RESPONSIBILITIES.

- 18.3.1 Center CFOs and Center Procurement. CFOs shall prepare the Center Report on Fund Status and Certification of Proper Obligations and Expenditures and forward the report to the Director, Financial Management Division, OCFO. Center Procurement shall be required to certify their obligations during this process.
- 18.3.2 NASA Shared Service Center (NSSC). Shall prepare the NASA report on Fund Status and the Agency Certification of Obligations and Expenditures in connection with the NSSC role in making disbursements on behalf of the Agency.
- 18.3.3 Director, Financial Management Division, OCFO. Shall prepare and sign the Agency Report on Fund Status and the Certification of Obligations and Expenditures; forward the report to the Agency Deputy CFO for review and approval; and once the certification process is complete, submit the report as required by 31 U.S.C. § 1554.
- 18.3.4 Agency Deputy CFO. Shall review and approve the report and certification statement and forward the report to the Agency CFO.
- 18.3.5 Agency CFO. Shall review and certify the Agency's report.

18.4 REPORT REQUIREMENTS.

- 18.4.1 Major Components. 31 U.S.C. § 1554 sets forth specific requirements on how the report and certification are to be prepared in order to ensure

compliance with Congressional intent. In summary, the report on fund status will include unliquidated obligations, unobligated balances, canceled balances, and adjustments made to appropriation accounts during the completed fiscal year and shall include the certification regarding proper obligations and expenditures.

- 18.4.2 To Whom the Report Is Submitted. The report shall then be submitted to the President and the Secretary of the Treasury with a copy provided to the Speaker of the House of Representatives and the Committee on Appropriations, the Committee on Governmental Affairs, and other appropriate oversight and authorizing committees of the Senate.
- 18.4.3 When the Report Is Due. The report is due after the close of the fiscal year, but no later than 15 days after the President's budget for the next fiscal year is submitted to Congress.